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INCLUDES DECLARATION UNDER 35 CFR 1.132

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Dan Schein

Daniel B. Schein, Ph.D., Esq., Reg. No. 33,551

14 May 2007

Date of Signature

Our Case No.: 10437-69

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

FUKUNAGA et al.

Serial No.: 10/777,772

Filing Date: February 12, 2004

For: BREATHING CIRCUITS HAVING
UNCONVENTIONAL
RESPIRATORY CONDUITS AND
SYSTEMS AND METHODS FOR
OPTIMIZING UTILIZATION OF
FRESH GASES

Examiner: EREZO, Darwin

Group Art Unit No.: 3731

REPLY AND AMENDMENT AFTER FINAL

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Commissioner:

This is in timely response to the office action mailed February 14, 2007.